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ANNUAL REPORT  
OF THE  
SELECTMEN  
AND OTHER  
TOWN OFFICERS  
OF  
LEBANON, N. H.

For the Year Ending January 31

1925

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LEBANON, N. H.  
THE CORY PRESSES  
1925





ANNUAL REPORT  
OF THE  
SELECTMEN  
AND OTHER  
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1925

## OFFICERS OF THE TOWN OF LEBANON

### Moderator

Fred A. Jones

### Town Clerk

Joseph C. Smith

### Selectmen

Thomas J. McNamara Fred B. Currier  
Frank W. Lathrop

### Road Commissioner

Dustin S. Gage

### Treasurer

Romeo E. Painchaud C. Elbert Dole

### Tax Collector

Francis J. Roderer

### Justice of the Municipal Court

Fred A. Jones

### Health Officer

Harris B. Hazen, M. D.

### Overseer of the Poor

Thomas J. McNamara

### Auditors

Arthur N. Dewey George H. Kibling Roy E. Lewis

### Trustees of Trust Funds

W. A. Churchill F. H. Emerson C. E. Clough

### Trustees of Public Library

C. E. Dole Wm. S. Carter Elbridge H. Thompson

### Inspector of Buildings

Curtis W. Hyde

### Surveyors of Wood and Lumber

E. H. Flanders H. A. Follansbee Ira A. Eastman

### Fence Viewers

H. A. Follansbee Wm. B. True I. D. Fogg

### Police Officers

Daniel E. White J. Albert Heath  
Wm. A. Churchill Nelson F. Stacy  
John S. Greeley Geo. U. L. Leavitt  
Albert Bassett Louis N. Bressette  
Fred'k. Clark Andrew W. Benjamin  
Edgar Carpenter Edward Goodhue

## WARRANT FOR ANNUAL TOWN MEETING

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### The State of New Hampshire

(L. S.) To the inhabitants of the Town of Lebanon  
qualified to vote in town affairs:

You are hereby notified to meet at the Town Hall in said town on the **second Tuesday of March next at ten o'clock in the forenoon**, to act upon the following subjects:

**First**—To choose a Town Clerk for the ensuing year.

**Second**—To choose one Selectman for the ensuing three years, Overseer of the Poor, Collector of Taxes, Highway Agent, and all other necessary town officers for the ensuing year.

**Third**—To choose a Trustee to administer the Trust Funds of the town for three years.

**Fourth**—To raise such sums of money as may be necessary to defray town charges for the ensuing year.

**Fifth**—To raise such sums of money as may be necessary for the construction and repair of highways and bridges for the ensuing year.

**Sixth**—To see what sums of money the town will vote to raise for the construction and repairs of sewers and sidewalks for the ensuing year.

**Seventh**—To see what sums of money the town will vote to raise for the improvement of the cemeteries of the town, or act thereon.



**Eighth**—To see what sum of money the town will vote to raise for the proper observance of Memorial Day, or act thereon.

**Ninth**—To see if the town will vote to raise the sum of six hundred dollars to provide a free bed at the Mary Hitchcock Hospital, or act thereon.

**Tenth**—To see what sum of money the town will vote to raise to assist in the work of the Visiting Nurse Association or act thereon.

**Eleventh**—To see what sum of money the town will vote to raise for the benefit of the West Lebanon Library, or act thereon.

**Twelfth**—To see what sum of money the town will vote to raise for the benefit of the Lebanon Public Library.

**Thirteenth**—To see what action the town will take to enable it to secure the provisions of Chapter 35, Laws of 1905, in relation to improved highways, and of Chapter 133, Laws of 1911, Section 27, in relation to the maintenance of the roads, or act thereon.

**Fourteenth**—To see if the town will vote to extend the sidewalks on the northerly side of Eldridge Street from the end of the old walk to the end of the street. Two hundred and fifty (250) feet or thereabout and raise money therefor or act thereon.

**Fifteenth**—To see if the town will vote to authorize the Selectmen to hire money in anticipation of taxes.

**Sixteenth**—To determine the division of the school money.

**Seventeenth**—To hear the report of the Auditors.

**Eighteenth**—To see if the town will vote to raise the sum of One Hundred Dollars to hire Rogers and Whitney Park for a playground, or act thereon.

**Nineteenth**—To see if the town will vote to raise

the sum of Fifty Dollars for the benefit of a playground at West Lebanon, or act thereon.

**Twentieth**—To see if the town will vote to allow a discount on taxes, if paid before specified dates, or act thereon.

**Twenty-first**—To see if the town will continue the inspection of milk, raise money therefor, or act thereon.

**Twenty-second**—To see if the town will vote to give prescription permits from May first 1925 to May first 1926 according to Section 99, Laws of 1919, to druggists who are registered Pharmacists doing business in Lebanon, to sell liquors for medicinal, sacramental, scientific or mechanical purposes, or act thereon.

**Twenty-third**—To see if the town will vote to construct a sewer on Winter street from the Peter Guay Estate to the residence of Arthur Liberty.

**Twenty-fourth**—To hear the report of the committee on moving pictures in the Town Hall.

**Twenty-fifth**—To hear the report of the committee on Town Manager.

**Twenty-sixth**—To see if the town will authorize the Selectmen to renew from time to time, in whole or in part, the notes held by the First National Bank of Boston, pending determination of amount recoverable on account of the closing of the Peoples Trust Co.

**Twenty-seventh**—To hear the report of the committee on fence for School street cemetery.

**Twenty-eighth**—To hear the report of the committee on the Town audit.

**Twenty-ninth**—To see if the town will vote to employ a firm of certified public accountants to audit the accounts of the Town, for the year 1925.

**Thirtieth**—To see if the town will vote to discontinue any of the remaining part of the road laid out by the Selectmen Dec. 15, 1836.



**Thirty-one**—To hear the report of the Town Hall Committee.

**Thirty-two**—To see if the Town will appropriate the sum of one thousand dollars to control the White Pine Blister Rust.

Given under our hands and seals this twentieth day of February 1925.

T. J. McNamara,

F. B. Carrier,

Frank W. Lathrop,

Selectmen of Lebanon, N. H.



## ANALYSIS ASSESSMENT VALUATIONS

For the Year 1924

Classification	Assessed Value
Land and Buildings	\$4,303,998.00
Mills and Machinery	1,313,870.00
Stock in trade	1,522,464.00
Aqueducts	21,200.00
Wood and Lumber, not stock in trade	21,286.00
424 Horses	38,864.00
2 Oxen	130.00
1239 Cows	59,607.00
98 Neats	2,804.00
219 Sheep	1,489.00
35 Hogs	460.00
814 Fowls	947.00
9 Foxes and Raccoons	420.00
32 Vehicles, other than motor vehicles	1,700.00
3 Portable Mills	2,200.00
Gasoline Pumps and Tanks	4,543.00
Total valuation	\$7,295,982.00
Number of Polls @ \$5.00	3211
Number of Polls @ \$3.00	41

# ANALYSIS OF TAXES ASSESSED

For the Year 1924

Town Expenses:	Amt.	Total Amt.
State Tax	\$13,616.00	
County Tax	13,884.90	
Current Expenses	16,000.00	
Schools	25,543.64	
Fire Engine	12,000.00	
Town Highways	15,000.00	
Mascoma Road	150.00	
Retirement of and interest on bonds	31,250.00	
State Aid Maintenance	1,660.00	
Trunk Line Maintenance	3,350.00	
Trunk Line Cnostruction	2,500.00	
Federal Aid Construction	11,300.00	
Sewers and Sidewalks	8,000.00	
Pine Blister Rust	400.00	
Cemeteries	1,000.00	
Memorial Day	200.00	
Hospital Beds	1,200.00	
Visiting Nurse	600.00	
Lebanon Library	400.00	
West Lebanon Library	300.00	
Milk Inspection	300.00	
Playgrounds	150.00	
Band	800.00	
Overlay	158.38	
	<hr/>	
	\$159,762.92	
Deduct payment by County on account of court room	8,000.00	
	<hr/>	
Net appropriations for Town expenses (Rate 2.08		\$151,762.92



**Special Taxes:**

Lebanon School District	
(by vote of district)	\$49,890.69
Overlay	482.13
	<hr/>
Total Lebanon School District	
(Rate .78)	\$50,372.82
West Lebanon School District	
(by vote of district)	\$12,541.88
Overlay	26.75
Total West Lebanon School	
District (Rate 1.50)	<hr/> \$12,568.63
Lebanon Center Village Fire	
Precinct (by vote of	
precinct)	\$16,250.00
Overlay	426.96
Total Lebanon Center Village	
Fire Precinct (Rate .32)	<hr/> \$16,676.96
West Lebanon Village Fire	
District (by vote of district)	\$3,582.00
Overlay	10.86
Total West Lebanon Village	
Fire District (Rate .44)	<hr/> \$3,592.86
3211 Polls @ \$5.00	\$16,055.00
41 Polls @ \$3.00	123.00
Total Polls	<hr/> \$16,178.00
National bank stock tax	530.18
	<hr/>
Total Taxes Assessed	\$251,682.37
Additions to original assessment	1,315.74
	<hr/>
	\$252,998.11
Deduct overtaxes and abatements	2,388.87
	<hr/>
Net taxes committed to collector	
for collection	<hr/> \$250,609.24
	<hr/>

February 26, 1925.

The Board of Selectmen of Lebanon, N. H.:

In accordance with your instructions we have audited the accounts of the Town of Lebanon for the year ended January 31, 1925, and have prepared the accompanying balance sheet as at January 31, 1925, and statement of receipts and disbursements for the year.

Book values of fixed assets represent costs, wherever known, and estimates for other items. We ascertained that all additions during the year were entered at cost and constituted proper charges to these accounts.

We verified cash by confirmation obtained directly from depositories, except that the agent of the Bank Commissioners in charge of the Peoples Trust Company did not confirm the amount, \$2,664.26, shown by the books of the town as on deposit to the credit of the New Town Hall Building Committee on January 31, 1925. All other assets have been verified to our satisfaction.

Notes payable and bonds outstanding as at January 31, 1925 were confirmed by independent investigations.

The closing of the Peoples Trust Company in January, 1925 made it necessary to borrow funds to carry on the activities of the town, under the general act passed by the New Hampshire Legislature on February 5, 1925. Included in the accounts for the year ended January 31, 1925 and reflected in the accompanying schedules are certain receipts and disbursements applicable to that year, but actually received or disbursed up to and including February 14, 1925.

Accompanying this report is a statement of receipts and disbursements by the New Town Hall Building Committee, prepared at the request of its chairman, covering all recorded transactions by that committee to January 31, 1925, incident to building and equipping the New Town Hall. So far as we were able to ascertain, all bills contracted by the committee were paid prior to January 31,



1925 except one bill, for screens, amounting to \$717.00.

In addition to the general accounts we audited for the year ended January 31, 1925 accounts of the Trustees of Trust Funds, the Lebanon Public Library, and the Treasurer of the Lebanon Cemetery Committee, and found all indicated receipts and disbursements to be properly accounted for. We accepted as evidence of the Trust Funds reported to be in the hands of the Trustees on January 31, 1925 savings bank books, without direct verification from the banks with respect to those items. Included in those funds were \$5,452.34 on deposit in the Peoples Trust Company. Credit had not been taken on the savings account pass books composing the foregoing total for interest accretions subsequent to December 31, 1923.

Subject to the foregoing comments we hereby certify that, in our opinion, the accompanying balance sheet and related statement of receipts and disbursements set forth correctly the financial position of the Town of Lebanon, New Hampshire as at January 31, 1925, and properly present its financial transactions for the year then ended.

Lybrand Ross Bros. & Montgomery.

## BALANCE SHEET

As at January 31, 1925

### ASSETS

#### Current Assets:

Cash, National Bank of Lebanon	\$8,811.95
Accounts receivable:	
Due from County	\$1,232.37
Due from Municipal Court	4.95
Sewer entries	43.45
Taxes, 1924	7,822.30
Taxes, 1923	39.89
Taxes, 1921	242.59
Taxes, 1920	81.31
	<hr/>
	\$9,466.86
Supply inventories	1,690.05

Total current assets \$19,968.86

#### Fixed Assets:

Land (exclusive of cemetery lots)	\$76,500.00
Cemetery lots	663.00
Sewers	114,510.37
Buildings	266,187.28
Equipment (trucks, tractors, etc.)	29,418.50
Tools and implements	600.00
Furniture and fixtures	30,272.96
Total fixed assets	<hr/>
	\$518,152.11
Funds on deposit with Peoples Trust Company, now in process of liquidation	78,776.46
	<hr/>
	\$616,897.43



## ANALYSIS OF RECEIPTS

For the Fiscal Year Ended January 31, 1925

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Property and poll taxes, 1924	\$239,481.05
Property and poll taxes, prior years	5,151.81
State Aid Maintenance	669.82
Temporary loans	115,000.00
Trunk line maintenance	2,828.08
Trunk line construction	3,975.15
Insurance tax	89.62
Railroad tax	5,606.19
Savings bank tax	5,831.75
Interest and dividend tax	1,796.95
County poor	1,998.52
County Courtroom	4,000.00
Dog licenses	715.11
Business licenses and permits	507.57
Fines and forfeits, Municipal Court	3,181.72
Rent of Town Hall	1,825.02
Interest received on taxes	210.92
Interest received on deposits	1,053.74
Interest received on town hall account	2,425.00
Income from departments	266.75
Permits for registration of motor vehicles	15,120.68
Miscellaneous income	17,529.53
Total receipts	<hr/> \$429,264.98

## ANALYSIS OF DISBURSEMENTS

For the Fiscal Year Ended January 31, 1925

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### General Government:

Town officers salaries	\$5,419.52	
Town officers expenses	1,370.56	
Election and registration	447.66	
Municipal Court	3,565.23	
Town Hall and other buildings	5,298.54	
		<hr/> \$16,101.51

### Protection of Persons and Property:

Police Department	\$6,372.00	
Fire Department	646.00	
Moth Extermination	400.00	
Bounties	40.00	
Damage by dogs	130.00	
		<hr/> \$7,588.00

### Health:

Health department, in- cluding hospital	\$2,903.10	
Vital Statistics	62.25	
Sewer maintenance	2,957.14	
		<hr/> \$5,922.49

### Highways and Bridges:

State Aid Maintenance	\$3,576.02	
Trunk Line Maintenance	7,752.56	
Town Maintenance	30,371.06	
Street Lighting	9,678.82	
Snow removal	431.54	
Mascoma Road	16.25	
General expenses of Highway Department	19.95	
		<hr/> \$51,846.20



**Libraries:**

Lebanon library	\$1,304.26	
West Lebanon library	300.00	
	<hr/>	\$1,604.26

**Charities:**

Town Poor	\$278.17	
County Poor	2,457.93	
	<hr/>	\$2,736.10

**Patriotic Purposes:**

Memorial Day	200	\$200.00
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**Recreation:**

Parks and Playgrounds, including band concerts	\$1,405.04	\$1,405.04
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**Public Service Enterprises:**

Cemeteries	2,618.28	\$2,618.28
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**General Expenses:**

Taxes bought by town	\$43.20	
Damages and legal expenses	1,240.00	
Insurance	1,105.05	
Repairs to trucks, gas and oil	2,376.94	
Other repairs	986.65	
Town Dump	618.00	
Land rent	206.00	
Discount on taxes	3,305.89	
Miscellaneous	5,201.01	
	<hr/>	\$15,081.64

**Interest:**

Interest on temporary loans	\$3,229.19	
Interest on bonded debt	14,300.00	
	<hr/>	\$17,529.19

**New Construction and Permanent Improvements:**

Trunk Line Construction	\$8,273.98	
Federal Aid Construction	11,363.50	
Sidewalks	3,069.61	
Sewers	3,217.12	
Land and buildings	202,836.29	
New equipment	14,350.00	
	<hr/>	\$243,110.50

**Indebtedness:**

Payments on temporary loans	50,000.00	
Payments on bonded debt	17,000.00	
	<hr/>	\$67,000.00

**Payments to Other Governmental Divisions:**

Taxes paid to State	\$13,616.00	
Taxes paid to County	13,884.90	
Lebanon School District	73,531.28	
Lebanon Center Village		
Fire Precinct	16,250.00	
West Lebanon High School		
District	15,615.15	
West Lebanon Village		
Fire Precinct	3,582.00	
	<hr/>	\$136,479.33
Total disbursements		<hr/> \$569,222.54

## BALANCE SHEET

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### LIABILITIES

#### Current Liabilities:

Notes payable:	
Temporary loans	\$65,000.00
Outstanding orders	422.46
	<hr/>
Total current liabilities	\$65,422.46

#### Bonded Indebtedness:

Town Hall bonds 4½ per cent., due 1925-1943	\$240,000.00
Hubbard Bridge bonds, 5 per cent. due 1925-1940	50,000.00
Trunk Line Maintenance bonds, 5 per cent., due 1925-1930	12,000.00
Total bonded in- debtedness	<hr/> \$302,000.00
Excess of assets over liabilities	\$249,474.97
	<hr/>
	\$616,897.43

Trust Funds, funds held by the treasurer of the Lebanon Public Library, and funds held by the treasurer of the Lebanon Cemetery Committee are not included in the foregoing balance sheet.



## STATEMENT of RECEIPTS and DISBURSEMENTS

For the Fiscal Year Ended January 31, 1925

### Balance February 1, 1924:

New Town Hall account	\$203,075.55	
Town of Lebanon account:		
Balance per		
bank	\$24,491.42	
Less outstanding		
orders	443.46	
	<u>          </u>	\$24,047.96
		<u>          </u> \$227,123.51

### Receipts:

Local taxes:		
Current year	\$239,604.08	
Prior years	5,239.70	
	<u>          </u>	\$244,843.78
Temporary loans		115,000.00
Licenses and fines		19,525.08
Miscellaneous local receipts		22,471.99
Interest on Town Hall		
account bank balances		2,425.00
From State		19,000.61
From County		5,998.52
		<u>          </u> \$429,264.98
Total receipts		<u>          </u> \$656,388.49

### Disbursements:

General government	\$16,101.51
Protection of persons	
and property	7,588.00
Health	5,922.49
Highways, bridges and	
street lighting	51,846.20
Libraries	1,604.26
Charities	2,736.10
Patriotic purposes	200.00
Parks and playgrounds	1,405.04
Cemeteries	2,618.28

General expenses	15,081.64	
Interest	17,529.19	
New equipment	14,350.00	
New construction and permanent improvements	25,924.21	
Temporary loans paid	50,000.00	
Bonds retired	17,000.00	
Payments to other governmental divisions	136,479.33	
New Town Hall:		
Gross for year	\$202,899.79	
Less miscellaneous sales	63.50	
	<u>\$202,836.29</u>	
Total disbursements		<u>\$569,222.54</u>

**Balance January 31, 1925:**

New Town Hall account *	\$2,664.26	
Town treasurer's account:		
Balance per banks *	\$84,924.15	
Less outstanding orders	422.46	
	<u>\$84,501.69</u>	
		<u>\$87,165.95</u>
		<u>\$656,388.49</u>

\* Of these amounts \$78,776.46 appears on the books as on deposit in the Peoples Trust Company.

## TAX COLLECTOR'S REPORT

1922, 1923, 1924

1922 Taxes due town	\$47.20	
Paid Treasurer	44.20	
Overtaxes and abatements	3.00	
		<u>\$47.20</u>
1923 Taxes due town	\$4,987.90	
Added taxes	414.00	
Interest	87.89	
		<u>\$5,489.79</u>
Paid Treasurer	\$5,045.50	
Overtaxes and abatements	404.40	
Uncollected	39.89	
		<u>\$5,489.79</u>

### 1924 Taxes:

Assessed	\$251,682.37	
Added	1,315.74	
Interest	123.03	
		<u>\$253,121.14</u>
Paid Treasurer	\$239,604.08	
Overtaxes and abatements	2,388.87	
Discounts	3,305.89	
Uncollected	7,822.30	
		<u>\$253,121.14</u>

F. J. Roderer, Tax Collector.

## WEST LEBANON PLAYGROUND REPORT

Playground appropriation	\$50.00	
Cash from last year	.98	
		<u>\$50.98</u>
<b>Contra</b>		
Paid Willis Austin, rent of land	\$45.00	
Paid for labor on said land	5.00	
		<u>\$50.00</u>
Cash on hand Feb. 21, 1925		<u>.98</u>

R. C. True, Agent.



# REPORT OF THE TRUSTEES OF THE LEBANON PUBLIC LIBRARY

## Receipts

Cash on hand from last year	\$1,390.70
Town of Lebanon, Eldridge Estate, land account	150.01
Town of Lebanon, Eldridge Fund	480.65
Town of Lebanon, Whipple Fund	217.61
Town of Lebanon, Purmort Fund	23.10
Town of Lebanon, Special Appropriation	1,300.00
Emma M. Morris, Librarian, Fines	28.80
Emma M. Morris, Librarian, Books Sold	19.55
Maria H. White Fund, Natl. Bank of Lebanon, stock dividend	50.00
Interest, Wm. S. Ela Fund	18.47
Interest, Emily Perrin Fund	4.60
Interest, Maria H. White Fund	45.00
Interest, Bela Eastman Fund	9.00
Interest, E. A. Tenney Fund	13.50
Interest, Universalist Fund	13.50
Interest, David T. Ross Fund	4.04
	<hr/> \$3,768.53

## Payments

Books	\$363.51
Magazines	90.95
Rebinding	155.70
Librarian	1,000.00
Janitor	300.00
Fuel	282.15
Lights	110.03
Water	16.60
Miscellaneous	100.01
Cash on hand	1,349.58
	<hr/> \$3,768.53

## Trust Funds

### Town of Lebanon Trustee

Watson K. Eldridge Fund	\$13,592.65	
Gilman C. Whipple Fund	5,000.00	
Martin V. Purmort Fund	500.00	
	<hr/>	\$19,092.65

### Funds in Hands of Library Trustees

Universalist Society Fund, deposited in New Hampshire Savings Bank		\$300.00
Maria H. White Fund, deposited in New Hampshire Savings Bank	1,000.00	
Five shares Natl. Bank of Lebanon Stock	500.00	
	<hr/>	\$1,500.00
Bela Eastman Fund, deposited in New Hampshire Savings Bank		\$200.00
Wm. S. Ela Fund, deposited in Amoskeag Savings Bank	\$400.00	
Paid for land in rear of Library	300.00	
	<hr/>	\$700.00
E. A. Tenney Fund, deposited in New Hampshire Savings Bank		\$300.00
David T. Ross Fund, deposited in Mascoma Savings Bank		\$100.00
Emily Perrin Fund, deposited in Amoskeag Savings Bank		\$100.00
		<hr/>
		\$3,200.00

C. Elbert Dole, Treasurer  
for the Trustees

## LIBRARIAN'S REPORT

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Accession of books		
By purchase	272	
By gift ,	6	
	<hr/>	278
Present number of bound volumes		8809
Number of books worn out during year		62
Books withdrawn		165
Borrowers at present time		1487
Number of books out at present time		720

### Circulation for year:

Fiction	14,861	
Juvenile	7,652	
Non Fiction	2,060	
	<hr/>	24,573

### Money Received and Expended:

Cash on hand Feb. 15, 1924	\$5.42	
Received for fines and books	101.00	
	<hr/>	\$106.42

### Money Paid Out:

To Treasurer	\$48.35	
Library Expenses	52.04	
Cash on hand	6.03	
	<hr/>	\$106.42

Respectfully submitted,  
Emma M. Morris, Librarian.

Our citizens may be glad to know of some of the work they are doing through the Library. 1211 more books were given out the past year than in 1923 and 1756 more books than in 1909. Care is taken to provide right books for people shut in, and very often the workers are rewarded by having it said, "What should we do without our Library?"



Also care is taken to try and purchase the best books for the children to start them for their life work with the love for good literature. Note that 7652 books were taken out by the children this past year; 2060 non fiction. These were for our schools and other students. Books are more expensive and many more books are much needed. As there is real dramatic talent in Lebanon could not a benefit be given for the Library, to the end that the Library may be more helpful the coming year? This work needs the cordial interest and support of our citizens.

Respectfully submitted,

Emma M. Morris.

## MUNICIPAL COURT REPORT

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### Statement of Receipts and Disbursements

For the Year Ended January 31, 1925

Balance on hand Feb. 1, 1924	\$28.66	
Receipts from fines and all other sources	3,181.72	
	<u>          </u>	\$3,210.38

#### Disbursements:

Motor Vehicle Department	\$859.10	
Officers and Legal Fees	1,501.83	
	<u>          </u>	\$2,360.93

#### Salaries:

Justice	\$400.00	
Clerk	150.00	
Probation Officer	150.00	
Total Salaries	<u>          </u>	700.00
Expenses and supplies		144.50

Total Disbursements		\$3,205.43
Balance on hand Jan. 31, 1925		4.95
		<u>          </u>
		\$3,210.38

Andros B. Jones, Clerk.

# POLICE DEPARTMENT REPORT

## For Year Ending January 31, 1925

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Total number of arrests		197
Drunks	100	
Operating a car under the influence of liquor	10	
Violating of Motor Vehicle Law	34	
Assault	6	
Larceny	12	
Non-support	5	
Selling liquor	5	
Illegal possession	10	
Carrying concealed weapon	4	
Offensive language	2	
Deserter from U. S. Army	1	
Evading fare on B. & M.	1	
Violation of Parole	2	
False entry with intent to deceive	1	
Disturbing peace	1	
Selling Mortgaged automobile	1	
Escape from Massachusetts State Hospital	1	
Information	1	
	———	197
Number of tramps lodged		263

Respectfully submitted,

D. E. White, Police Officer.



## CEMETERIES REPORT

### Statement of Receipts and Disbursements for Year Ended January 31, 1925

Cash in bank Feb. 1, 1924	\$1,062.32	
Less outstanding orders	92.90	
	<u>          </u>	\$969.42

#### Receipts:

From Town acct. appropriation	\$2,033.28	
From Town acct. sale of lots	385.00	
From Trustees Trust Funds	418.68	
From care lots, grading etc.	2,204.12	
Total Receipts	<u>          </u>	\$5,041.08
		<u>          </u>
		\$6,010.50

#### Disbursements:

Labor	\$4,151.51	
Supplies	382.93	
Trucking	274.87	
Loam	262.00	
Fertilizer, seeds and plants	133.90	
Salary	150.00	
Tools	14.00	
Postage	10.00	
Insurance	4.64	
Miscellaneous	9.90	
Total Disbursements	<u>          </u>	\$5,393.75

Balance cash on hand January 31, 1925, Natl. Bank of Lebanon	\$525.10	
Peoples Trust Company	91.65	
	<u>          </u>	\$616.75
		<u>          </u>
		\$6,010.50

Respectfully submitted,  
D. H. Foster, Treas.

## WEST LEBANON CEMETERY REPORT

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Cash on hand Feb. 1, 1924	\$100.10	
Received for 1923 care of lots	8.00	
Received for sale of lots	60.00	
Received from Selectmen	200.00	
Received from Trust Funds	52.37	
Received for care of lots 1924	156.50	
Received for excavating graves	76.00	
	<hr/>	\$652.97

### Cash Paid Out:

Chas. Williams, work on lawn mowers	\$7.00	
Hartford Water Co., water rent	7.00	
E. H. Plummer, supplies	2.50	
C. W. Avery, trucking loam	6.00	
Labor for care of lots and excavating graves	447.65	
Fertilizer, wheelbarrow and supplies	29.45	
C. M. Hildreth & Son, grass seed	2.25	
C. J. Sargent, salary	25.00	
Cash on hand Feb. 1, 1925	126.12	
	<hr/>	\$652.97

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## HOSPITAL REPORT

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February 18, 1925.

During the year ending February 1, 1925, the three beds in the Mary Hitchcock Memorial Hospital, at Hanover, N. H., for the free use of the residents of Lebanon, N. H., have been occupied eight hundred, thirteen days.

Forty-eight persons have been given the use of these beds..

Anna C. Lockerby.

## HEALTH OFFICER'S REPORT

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The health conditions for the past year show that West Lebanon has had a large number of Scarlet Fever and Measles cases while other parts of the town have been very free from communicable diseases.

The co-operation of the teachers has been of great help in locating quarantinable and non quarantinable cases and lessening their spread through the community.

A great deal has been done during the past year to better water conditions and at present an investigation is being made by the State Board of Health.

Harris B. Hazen, Health Officer.

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## REPORT OF MILK INSPECTION

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The people of Lebanon are getting a very satisfactory lot of milk none of which has run below the statutory minimum, and samples sent to our State Chemist shows evidence of being produced under cleanly conditions.

The cooperation of the milk producers have enabled us to bring about the above results.

W. B. Mowers,  
Milk Inspector.

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## RECEIPTS FROM DOG TAX

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Total number of dogs licensed	331
Males 256, Females 41, Spayed 34	
Total amount collected	\$781.31
Less Clerk's fees	66.20
Paid Treasurer	\$715.11

# LIST OF BONDS REDEEMED AND CANCELLED During the Period Feb. 8, 1924 to Jan. 31, 1925

No.	Description	Rate of Interest	Issued	Maturity	Den- omination	Total Amount
1	Town Hall Bond	4½	5-1-1923	5-1-1924	\$5,000.00	
2	Town Hall Bond	4½	5-1-1923	5-1-1924	5,000.00	10,000.00
6	Bridge Bond	5	7-1-1921	7-1-1924	1,000.00	
7	Bridge Bond	5	7-1-1921	7-1-1924	1,000.00	
8	Bridge Bond	5	7-1-1921	7-1-1924	1,000.00	
9	Bridge Bond	5	7-1-1921	7-1-1924	1,000.00	
10	Bridge Bond	5	7-1-1921	7-1-1924	1,000.00	5,000.00
7	Trunk Line Maintenance Bond	5	8-1-1920	8-1-1923	1,000.00	
8	Trunk Line Maintenance Bond	5	8-1-1920	8-1-1923	1,000.00	2,000.00
Total						\$17,000.00

The above bonds were burned February 20, 1925.

Arthur N. Dewey, Roy E. Lewis,  
Representing Town of Lebanon.

E. P. Bottomley,  
Representing Lybrand Ross Bros. & Montgomery.



**LIST OF BOND COUPONS PAID**  
**During Period Feb. 8, 1924 to Jan. 31, 1925.**

Name of Bond	Number of Coupon	Rate of Interest	Date paid	Amount paid	Total
Bridge Bond No. 7	5	5	1-1-1924	25.00	
Trunk Line No. 11	7	5	2-1-1924	25.00	
Trunk Line Nos. 12, 13, 14, 15	7	5	2-1-1924	100.00	
Town Hall Nos. 1 to 50	2	4½	5-1-1924	5625.00	
Town Hall No. 36	3	4½	11-1-1924	112.50	
Bridge Nos. 6 to 7, 11 to 37, 40 to 53 and 55 to 60; 49 in all	6	5	7-1-1924	1225.00	
Bridge No. 54	6	5	7-1-1924	25.00	
Bridge Nos. 8, 9, 10, 38 and 39	6	5	7-1-1924	125.00	
Trunk Line Nos. 7 to 20	8	5	8-1-1924	350.00	
Town Hall Nos. 3 to 35, 37 to 50 47 in all	3	4½	11-1-1924	5287.50	

**LIST OF BOND COUPONS PAID**  
**During Period Feb. 8, 1924 to Jan. 31, 1925.**

Name of Bond	Number of Coupon	Rate of Interest	Date paid	Amount paid	Total
Bridge Nos. 11 to 24, 26 to 27, 37, 40, 43 to 53, 55 to 60 35 in all	7	5	1-1-1925	875.00	
Bridge Nos. 29 to 33, 38 and 39, 41 and 42, 54; 10 in all	7	5	1-1-1925	250.00	\$13775.00
Trunk Line Nos. 11, 12, 13, 14, 19, 20, 16, 17, 18; 9 in all	9	5	2-1-1925	225.00	\$14025.00
					\$14250.00

The above Coupons were burned February 20, 1925.

Arthur N. Dewey, Roy E. Lewis, Representing Town of Lebanon.

E. P. Bottomley, Representing Lybrand Ross Bros. & Montgomery.

# Report of the Trustees of the Trust Funds of the Town of Lebanon For the Year Ending January 31, 1925

Name of Fund	Amount of Principal	Accumulated Interest	Amount at Beginning of Year	Earned Int. During Year	Expended During Year	Balance of Unexpended Interest
Eldridge	\$13,343.90			\$480.65	\$480.65	
Sale of Land		248.75				
M. D. Slack	500.00	20.20	520.20	20.00		40.20
E. A. Slack	500.00	20.20	520.20	20.00		40.20
G. C. Whipple	5,000.00		5,000.00	217.61	217.61	
Prescott	1,087.32		1,087.32	47.64	47.64	
C. C. Benton	439.09		439.09	19.53	19.53	
M. V. Purnmort	500.00		500.00	23.10	23.10	
*A. H. Smith	150.00	24.69	174.69	7.05		
Lucy A. P. Currier	500.00	136.72	636.72	25.44	12.00	150.16
*E. H. Stanley	100.00	2.00	102.00	4.12		
Julia W. Barry	200.00	70.10	270.10	10.80	9.15	71.75
Thomas C. Barrow	100.00	11.17	111.17	4.44	5.00	10.61
Flora M. Dutton	300.00	90.50	390.50	15.64	7.00	99.14
Wm. H. Ela	200.00	46.97	246.97	9.85	5.00	51.82
Nelson Gile Sr.	100.00	1.22	101.22	4.04	5.00	.26
Mary J. Richardson	100.00		100.00	4.00	4.00	
*Wm. M. Kendall	100.00	1.63	101.63	4.10		
Philena Davis	100.00	3.59	103.59	4.63	4.00	4.22
Solon A. Peck	300.00	55.36	355.36	16.03	8.25	63.14

Name of Fund	Amount of Principal	Accumulated Interest	Amount at Beginning of Year	Amount During Year	Expended During Year	Balance of Unexpended Interest
*O. B. Pierce	200.00	45.61	245.61	9.92		
*E. G. Southworth	100.00	2.03	102.03	4.12		
Alzina M. Griswold	100.00		100.00	4.50	4.00	.50
Sarah Shapleigh	300.00	19.85	319.85	14.35	8.25	25.95
Roxanna McPherson	100.00	.55	100.55	4.50	4.00	1.05
Anna F. Amsden	100.00	.52	100.52	4.50	4.00	1.02
Geo. H. Perley	250.00	54.94	304.95	13.68	7.00	61.62
Ellen C. Dailey	100.00	.07	100.07	4.50	4.00	.57
Hiram Sturtevant	100.00		100.00	4.50	4.00	.50
E. P. Gallup	300.00	29.55	329.55	14.80	8.00	36.35
G. C. Whipple No. 1	200.00	26.12	226.12	10.20	7.00	29.32
G. C. Whipple No. 2	100.00	1.91	101.90	4.54	5.00	1.44
*Mary Gould Lovejoy	200.00	19.76	219.76	8.87		
*W. H. Swan	100.00	4.72	104.72	4.21		
*W. H. Wright	100.00	2.02	102.02	4.12		
*David T. Ross	200.00	11.04	211.04	8.52		
*Emma F. Freeman	100.00	3.17	103.17	4.16		
W. F. Smith	200.00	2.34	202.34	9.98	5.00	7.32
*Katherine M. Whipple	100.00	.17	100.17	4.04		
*Martin A. Merrill	100.00	.17	100.17	4.04		
Nellie M. Blodgett	600.00	60.57	660.57	26.66	12.00	75.23
Nancy B. Burnham	100.00	1.57	101.57	4.08	5.00	.65



Frank C. Churchill	200.00	15.56	215.56	8.68	7.40	16.84
Edward N. Huntington	200.00	33.10	233.10	9.40	6.00	36.50
George S. Shepard	200.00	13.23	213.23	8.60	6.00	15.83
Celestia A. Moore	100.00	4.43	104.43	4.20	5.00	3.63
Anthia C. Clark	100.00	1.40	101.40	4.08	5.00	.48
Samuel P. Wood	100.00	2.71	102.71	4.12	6.00	.83
George W. Manchester	100.00	5.73	105.73	4.24	5.00	4.97
Susan W. Benton No. 1	100.00	1.03	101.03	4.08	5.00	.11
Susan W. Benton No. 2	100.00	4.07	104.07	4.20	5.00	3.27
Martin V. Purmort	300.00	6.04	306.04	12.36	7.00	11.40
Mary D. Currier	100.00	2.35	102.35	4.08	6.35	.08
C. V. Bosworth	100.00	3.54	103.54	4.12	5.00	2.66
C. M. Hildreth	300.00	25.74	325.74	14.80	7.00	33.54
Geo. W. Boardman	100.00	2.07	102.07	4.69	5.00	1.76
Alice O. Darling	200.00	8.67	208.67	8.40	13.50	3.57
Louis M. Durkee	100.00	.69	100.69	4.63	4.00	1.32
Frank Rowell	100.00	3.23	103.23	4.74	5.00	2.97
John Corser	100.00	3.35	103.35	4.74	5.00	3.09
Charles E. Cobb	100.00	1.92	101.92	4.70	5.00	1.62
A. B. Stearns	150.00	1.47	151.47	6.10	5.00	2.57
Susan Simond	100.00	.84	100.84	4.04	4.00	.88
Currie & Frye	100.00	1.27	101.27	4.08	5.00	.35
Florence Eastman	100.00	.44	100.44	4.04	4.00	.48
Nash & Russ	100.00	1.38	101.38	4.08	4.00	1.46
Charles A. Titus	100.00	.71	100.71	4.04	4.00	.75

Name of Fund	Amount of Principal	Accumulated Interest	Amount at Earned Int. Beginning of Year	During Year	Expended During Year	Balance of Unexpended Interest
Alice G. Martin	300.00	30.45	330.45	13.34	5.00	38.79
Alma B. Babbitt	100.00	.31	100.31	4.04	4.00	.35
John Thompson	100.00	2.20	102.20	4.12	6.20	.12
Dorothea A. Scott	100.00	.81	100.81	4.04	4.00	.85
Charlotte M. Chandler	100.00	1.45	101.45	4.08	5.00	.53
Margaret Benton	100.00	2.55	102.55	4.12	5.00	1.67
*Lucy A. Lane	100.00	1.51	101.51	4.10		
Carrie L. Lowe	100.00	.04	100.04	4.04	4.00	.08
*Nelson Gile Jr.	100.00	7.53	107.53	4.13		
Osgood T. Purmort	100.00	2.84	102.84	4.12	5.00	1.96
*Mascoma Lodge I. O. O. F.	100.00	.70	100.70	4.06		
*Wm. W. Benson	100.00	7.20	107.20	4.28		
Melince E. Flanders	100.00	7.65	107.65	4.32	5.25	6.72
*Harriette Sinclair	100.00	3.37	103.37	4.16		
Zoe Eastman Gould	100.00		100.00	4.25	4.25	
Minnie D. Emerson	100.00	.31	100.31	4.04	4.00	.35
Smith & Woodbury	100.00	3.43	103.43	4.16	4.00	3.59
Daniel Emerson	100.00	5.58	105.58	4.24	4.00	5.82
C. E. Hewitt	100.00	.35	100.35	4.04	4.00	.39
*Freeman L. Sweatland	100.00	1.02	101.02	4.08		
O. D. & A. F. Dewey	100.00	.91	100.91	4.04	4.00	.95
B. F. Fellows	100.00	.31	100.31	4.04	4.00	.35

*Sarah Greeley	100.00	4.20	104.20	4.21		
First Baptist Church	100.00		100.00	4.25	4.25	
*David H. Foster	100.00	2.77	102.77	4.14		
Ellen Foster Flinn	200.00	.94	200.94	8.08	5.00	4.02
Mary P. Roberts	100.00	3.41	103.41	4.16	4.00	3.57
Jeremiah Wood	200.00	3.81	203.81	8.20	8.00	4.01
Chas. S. Ford	100.00	3.39	103.89	3.16	4.00	3.55
Isaac B. Ward	100.00	4.35	104.35	4.20	4.00	4.55
*Herbert A. Atherton	100.00	3.41	103.41	4.16		
Jennie C. Paddleford	100.00	.93	100.93	4.04	4.00	.97
*Jasper H. Purmort	100.00	.04	100.04	4.04		
Harriett C. Howe	100.00	.85	100.85	4.04	4.00	.89
Ednah Kinne	100.00	2.89	102.89	4.12	4.00	3.01
*T. D. Simmons	100.00	2.54	102.54	4.14		
*Carrie M. Bliss	100.00		100.00	4.04		
Henry H. Brown	100.00	.39	100.39	4.04	4.00	.43
E. H. Switzer	100.00	2.66	102.66	4.12	4.00	2.78
*G. E. & K. E. Gile	100.00		100.00	4.04		
H. L. Hanson	100.00	1.08	101.08	4.08	5.00	.16
*J. H. Jewett	100.00		100.00	4.04		
*Samantha Fleming	100.00		100.00	4.04		
*Nathan H. Randlett	200.00		200.00	8.08		
*Ida I. Salesbury	100.00		100.00	4.04		
*Emma J. Fowler	300.00		300.00	12.12		
*Alice F. McRobert	50.00		50.00	2.02		

Name of Fund	Amount of Principal	Accumulated Interest	Amount at Earned Int. Beginning of Year	During Year	Expended During Year	Balance of Unexpended Interest
*I. A. H. Peabody	50.00		50.00	2.02		
Herman A. Ford	100.00	2.08	102.08	4.12	4.00	2.20
*Mary E. Goodrich	150.00		150.00	6.06		
*N. C. Bridgman	200.00		200.00	8.08		
*J. F. Garrity	50.00		50.00	2.02		
*Mrs. C. E. Marston	50.00		50.00	2.02		
*J. G. McFee	100.00		100.00	4.04		
*Ann Smithson	100.00		100.00	4.04		
*Babbitt & Fowler	150.00		150.00	6.06		
*Stearns & Perley	50.00		50.00	2.02		
Samuel P. Wood	200.00		200.00	8.08	4.00	4.08
Alexander L. Ward	50.00		50.00	2.02	2.00	.02
Alice S. Brown	100.00	.17	100.17	4.04	3.00	1.21
Charles E. Marston	100.00		100.00	4.04	3.00	1.04
*Andrew S. Young	50.00		50.00	2.02		
*Rose M. von Tobel	100.00		100.00	4.04		
I. A. Sturtevant	100.00		100.00	4.04		
*Mary Gundry	50.00		50.00	2.02	3.00	1.04
Geo. B. Wheeler	100.00		100.00	4.04		
*John Byrne	100.00		100.00	4.04	3.00	1.04
*George H. Walker	100.00		100.00	4.04		
*Usula T. Tuttle	100.00		100.00	3.06		



Peter Guay	100.00	100.00	2.67	
John Gasper	100.00	100.00	2.67	
Eddy Leach	50.00	50.00	1.50	1.00
Thos. H. Currie	50.00	50.00	1.50	1.00
Frederick W. Moses	100.00	100.00	2.00	
O. B. Hrlbutt	50.00	50.00	1.33	1.00
Leonard A. Estabrook	200.00	200.00	4.67	4.67
John B. Pickett	100.00	100.00	2.00	
Margaret S. Lathrop	100.00	100.00		
J. Warren Cleveland	50.00	50.00	.67	
William Durkee	100.00	100.00		
C. B. MacDonald	50.00	50.00		
Florence B. Wilcox	100.00	100.00	2.00	
J. P. Kimball	200.00	200.00		
Aaron M. Gove	50.00	50.00		
Georgie E. Storrs	50.00	50.00		

\*Fund deposited in the Peoples Trust Co., interest figured at the last dividend rate. Amount of recovery not yet determined. There is no cause for uneasiness on the part of the creator of any fund deposited in the above named institution as all contracts relative to Trust Funds are made with the Town and must be complied with regardless of the condition of the depository of the fund.

## ELDRIDGE ESTATE ACCOUNT

### Received from Leased Land

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Archie Mayette	\$12.00
Fred Levine	12.00
Frank C. Morse (1923)	11.25
C. D. Smith	205.00
C. D. Smith, (Mayette Lot)	3.00
Frank C. Morse	11.25
Florence Campbell	10.00
H. H. Brown	14.00
Alfred Olliver	21.00
Mrs. W. D. Spaulding	14.00
Mrs. Alice F. McRobert	14.00
C. A. Williamson	15.00
Wm. Jarvis	12.50
John C. White	24.00
Jos. Boisvert	12.00
Emery A. Barnes	15.00
C. F. Simmons	15.00
T. D. Simmons Est.	15.00
W. G. Corrette	24.00
Dona Provencher	12.00
	<hr/>
	\$472.00

### Contra

F. J. Roderer, taxes	\$136.74
J. C. Smith, insurance	15.25
D. H. Foster, Cemetery Committee	20.00
C. E. Dole, Public Library	150.01
F. H. Emerson, Unitarian Soc.	150.00
	<hr/>
	\$472.00

# ANNUAL STATEMENT OF TRANSACTION OF THE TRUSTEES OF TRUST FUNDS

For the Year Ending January 31, 1925

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## Balance on hand February 1, 1924

### Principal:

Permanent Funds	\$21,370.31	
Cemetery Funds	16,750.00	
	<hr/>	\$38,120.31

### Unexpended Income:

Cemetery Funds	\$998.11
Permanent Fund	40.40

### Receipts:

Addition to Principal		
New Funds	\$1,550.00	
Proceeds from sale of land	248.75	
	<hr/>	\$1,798.75
		<hr/>
		\$39,919.06

### Income:

Interest on Trust Funds	\$1,260.05	
Rent of Eldridge land	472.00	
	<hr/>	\$1,732.05

### Disbursements:

Public Library	\$817.37	
Care Cemetery lots, Lebanon	418.68	
Care Cemetery lots, West Lebanon	52.37	
Unitarian Society	150.00	
Taxes, Eldridge land	136.74	
Needy poor	47.64	
Insurance	15.25	
Total disbursements	<hr/>	\$1,692.05

**Cash on hand:**

Interest on Slack Funds	40.00
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\$1,732.05

**Unexpended Income** \$1,026.40

Balance Principal Per-	
manent Fund	\$21,619.06

Balance Principal Ceme-	
tery Fund	18,300.00

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\$39,919.06

William A. Churchill

Clarence E. Clough

Frederick H. Emerson

Trustees of the Trust Funds  
of the Town of Lebanon.



## NEW TOWN HALL BUILDING COMMITTEE

### Statement of Receipts and Disbursements

May 1, 1923 to January 31, 1925

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#### Receipts:

Proceeds from sale of bonds	\$252,500.00
Interest on bank balances	10,800.00
Miscellaneous	63.50
Total receipts	<hr/> \$263,363.50

#### Disbursements:

Construction of building	\$183,463.27
Architects' fees and expenses	14,629.97
Plumbing and heating	22,289.84
Furniture and equipment	15,333.56
Electric lighting	13,650.21
Scenery	3,496.37
Insurance	2,205.00
Bell	2,065.57
Jail equipment	1,644.00
Legal expense in connec- tion with bond issue	550.00
Treasurer's bond	75.00
Dedication expenses	1,296.45
	<hr/> \$260,699.24
Balance January 31, 1925	2,664.26
	<hr/> \$263,363.50

## NEW TOWN HALL ACCOUNT

### Analysis of Statement of Receipts and Disbursements

May 1, 1923 to January 31, 1925

#### Receipts:

Proceeds from	
sale of bonds	\$252,500.00
Interest on bank balance	10,800.00
Miscellaneous receipts	63.50
Total receipts	<u>\$263,363.50</u>

#### Disbursements:

H. P. Cummings Con-	
struction Company	\$183,463.27
Larson & Wells	14,629.97
Thomas E. Ward	22,289.84
A. L. Franks & Co.	13,650.21
Bridgmans	10,241.83
Ben W. Craig Scenic Co.	3,496.37
Insurance	2,205.00
Meneeley Bell Co.	2,065.57
Van Dorn Iron Works	1,644.00
Morandi-Proctor Co.	1,402.54
M. Steinert & Sons	1,000.00
Chamberlain Metal Weather	
Strip Co.	832.00
E. F. Moody	584.50
National Shawmut Bank	550.00
Grafton County Electric	
Light & Power Co.	413.29
C. W. Foster	364.60
R. F. Bartlett	75.00
Dedication expenses	1,296.45
Miscellaneous expenses	494.80
Total disbursements	<u>\$260,699.24</u>
Balance January 31, 1925	\$2,664.26
	<u>\$263,363.50</u>

## AUDITING COMMITTEE REPORT

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February 15, 1925.

According to the vote passed at the last Town Meeting, the Auditing Committee hired the firm of Lybrand, Ross Bros. & Montgomery, accountants and auditors, of Boston, Mass. to make a detailed audit of the Town accounts for the three years ending January 31, 1924.

We quote from their letter of September 13, 1924 as follows:

"There are enclosed five copies of our report on audit of accounts of Town of Lebanon, New Hampshire, for the fiscal year ended January 31, 1924. Included in this report are comments on our examination of district, precinct and other accounting units within the town, for related fiscal periods."

"As a result of our examination we believe that the town and its various accounting units have been served during the period under review by faithful officials who tried to keep true account of transactions. There was not, in all cases, evidence of a high degree of familiarity with good bookkeeping practice; but in the main information necessary to make a complete audit of the accounts was available in some form or other. The notable exception was the accounts of the Lebanon Center Village Fire Precinct. Conditions described in the report relative to the accounts of this Precinct appeared to be due to carelessness and we do not attribute them to any other cause."

"We found no evidence whatever, tending to show that the town has lost money through the acts of its fiscal and accounting officers. On the contrary, there is some reason to believe that some or all of the \$858.80 credited as miscellaneous receipts

to the Town Hall Insurance Account, as shown on Schedule K, did not belong to the town, but should perhaps have been deposited by Mr. Foster to the credit of some other account."

"In addition to the points of major criticism embodied in the report, such as lack of treasurer's signature on town orders, the failure to have all the town monies pass through the hands of the treasurer, neglect of budget requirements, and incomplete records of transactions of the Board of Selectmen, we list below certain minor errors noted during our examination but which we think of too little importance to include in the formal report:

Column totals in the Selectmen's cash book and in the town treasurer's cash book were entered in pencil rather than in ink. The pages for recording receipts in the selectmen's cash book for the year 1921 were not complete in that the items in many cases had not been distributed to the analysis columns and a number of these columns had not been footed. The pages of the town treasurer's cash book for the year 1922 were not all footed and the column totals in many cases had not been entered."

"As your committee is undoubtedly aware, we have been authorized by the Board of Selectmen to install for the Town of Lebanon an accounting system based upon the requirements of the New Hampshire Tax Commission. That work is now in progress and we shall exercise the opportunity thereby offered for presenting such recommendations for revised procedure as were suggested by our audit examination. It seems, however, superfluous to repeat at this time, suggestions which will be emphasized in our system report."

"We are glad to express our appreciation of the spirit of helpful cooperation shown to our repre-



sentatives by those officials of Lebanon with whom our examination brought us in contact."

The detailed report is on file at the Selectmen's Office and is open to inspection.

Respectfully submitted,

Alfred J. Densmore

Arthur N. Dewey

George H. Kibling

Roy E. Lewis

Burton H. Whittier



VITAL STATISTICS  
1924

**BIRTHS****1924****Date, Name of Child, Name of Father, and Maiden  
Name of Mother**

- Jan. 4. Clarence Edward; Felix Megowich and  
Florence M. Boucher.
- Jan. 5. Euola Mary; Alfred Greenan and Nellie  
Boucher
- Jan. 10. Catherine Maria; Millard B. Kidder and  
Bernice Tatro.
- Jan. 11. Florence; Henry L. Fountain and Laura M.  
Martel.
- Jan. 12. Francis Lee; Ulric LeMay and Leonie  
Chagnon.
- Jan. 14. Robert W.; Eric Garrett and Dorothy I.  
Dunn.
- Jan. 15. Robert Ellsworth; Arthur Thurstin and  
Gertrude Baker.
- Jan. 15. Robert Hazen; Frank D. Wallace and  
Marjorie Griggs.
- Jan. 17. Harold; Gusta Laware and Lucy Ammel
- Jan. 17. Pauline Aleta; Willis R. Woodward and  
Gertrude E. Clough
- Jan. 17. Helena Mary; Edward H. Sanville and  
Emma Gregoine
- Jan. 20. ; Arthur Boucher and Melvina  
Lemay.
- Jan. 26. Helen Grace; Alden W. Welch and  
Beatrice Muldoon.
- Jan. 29. Pauline Lillian; Charles C. Briggs and  
Grace F. Lovering.
- Jan. 31. Margaret Adeline; Carl F. White and  
Ruth H. Gilman.
- Feb. 15. Edmond M. Jr.; Edmond M. Tourville and  
Minnie Arnold



**BIRTHS****1924**

**Date, Name of Child, Name of Father, and Maiden  
Name of Mother**

- Feb. 17. Lois June; W. W. Wilkinson and Lulu M. Woodward.
- Feb. 21. John Stillman; Royal E. Weeden and Mildred E. Jewett.
- Feb. 21. Gladys R.; Edw. Boucher and Corina Coburn.
- Feb. 25. Barbara Arline; Leonard W. Drake and Ruby A. Clapper.
- Mar. 1. Ernest Frank; Arthur E. Thieverge and Louise Fortune.
- Mar. 1. Marion Celia; Tellie Marquis and Sadie M. Le Brum.
- Mar. 2. Herbert Paul; Raoul Guertin and Marie Chagon.
- Mar. 10. Norman Agnes; Franklin P. Hurd and De Etta Carpenter.
- Mar. 10. Harold Lloyd; Elmer S. Jones and Anita La Plant.
- Mar. 12. Marian Gladys; Fred Vincent and Marie Ashline.
- Mar. 23. Robert Edgar; Edgar W. Aldrich and Belva M. Kimball.
- Mar. 25. Robert William; Francis L. McNeill and Eva Curtis.
- Mar. 27. Robert E.; Edward Morse and Edith Churchill.
- Apr. 10. Henry Wilfred; Wilfred Thibault and Leola Greene
- Apr. 12. Paul Roger; Eugene A. Lindsay and Yoonse Savigney.

## BIRTHS

1924

### Date, Name of Child, Name of Father, and Maiden Name of Mother

- Apr. 14. Infant Curtis; Wilfred A. Curtis and  
Aurore M. Beland.
- Apr. 19. Lillian Anita; J. B. St. Jean and Josephine  
Castelena.
- Apr. 19. Mable Helen; Harold Roy and Blanche  
Kimball.
- Apr. 20. Louis Alfred; Louis Beliveau and Dorothy  
Richardson.
- Apr. 22. Charles Roger; Charles Brooks and Lillian  
Gagnie.
- Apr. 22. Leroy Joseph Jr.; Leroy J. Kelley and  
Ruth G. McDonald.
- Apr. 23. Corrette; William G. Corrette and  
Lucretia Wheeler.
- Apr. 24. Ernest Hazen Jr.; Ernest Gault and Edith  
McCormick.
- Apr. 28. Gerald Ellis; Joseph C. Williams and Eva  
M. Beland.
- May 1. Madeline Mae; Eugene Marchand and  
Exzila LeBlanc
- May 3. Robert Henry; Henry Napsey and Eva  
Marquis.
- May 5. Barbara Louise; Eddie C. Gillis and Gladys  
L. Bassett.
- May 9. Donald James; Chas. J. Carr and Eva  
J. Rowell.
- May 10. Gordon Francis; Peter Duchant and  
Alice Le Ware.
- May 12. Richard; Richard Linnell and Betress  
Stewart.
- May 14. Geraldine Mary; William J. Towle and  
Arline Lindsay.

**BIRTHS****1924****Date, Name of Child, Name of Father, and Maiden  
Name of Mother**

- May 25. Helen Elizabeth; A. Courtney Parker and  
Helen E. Roberts.
- May 29. Robert Eugene; Malcom E. Connor and  
Nellie C. McCondack.
- June 15. Elizabeth Florence; Raymond J. White  
and Florence J. La Course.
- June 20. Rita Alice Mary; Peter Allard and Flor-  
ence Fontaine.
- June 21. Howard Burton; Chas. O. Langley and  
Lena B. White.
- June 22. Ralph Cedric; Ralph Carlo and Good-  
win.
- June 23. Irene Lucile; Austin Durocher and Eth-  
esia Minare.
- June 28. Madeline Mary; Elroy Pollard and  
Gladys Goodion.
- June 28. Bernace M.; Kerelo Leah and Stasia  
Hanchuck.
- July 1. Robert Lesley; Russell H. Gracie and Cara  
M. Mooney.
- July 2. Ester June; William Maynard and Grace  
Davis.
- July 6. George Francis Jr.; George F. Shirloek and  
Lena B. Eastman.
- July 8. Mary Nolett; Louis Nolett and Lydia  
Sanville.
- July 13. Maurice Lovell; Alfred Parady and Emma  
Lovell.
- July 15. Maxine Ruth; Harold J. Morse and Ruth  
Sanville.

## BIRTHS

1924

### Date, Name of Child, Name of Father, and Maiden Name of Mother

- July 21.                   ; Joseph T. Lower and Mabel  
                            Kimball.
- July 22. Shirley Ida; Jesse D. Whittier and Grace  
                            E. Sargent.
- July 21. Ruth Phyllis Smith; Roy H. Smith and  
                            Marion Florence Morse
- July 21. Anna Cemel; Walter Cemel and Mary  
                            Zrybuiak
- July 29. Christine Hilda; Perley L. Woodward and  
                            Myrle A. Mattoon.
- July 31. Eugene William Rose; Anthony J. Rose  
                            and Myrtle B. Blood.
- Aug. 6. Gaston Leo Joseph Ouillette; Emile Ouill-  
                            ette and Leonise Boutin.
- Aug. 7. Jessie Herman; Dexter Merrihew and  
                            Vera Washburn.
- Aug. 14. Leeland James; James Larrabee and  
                            Rebecca Macy.
- Aug. 17. Pauline Una Sanville; Frank Sanville Jr.  
                            and Una M. Bill
- Aug. 19. Raymond Arthur; Robert Charles O'Neill  
                            and Kathline Letourneau.
- Aug. 21. Phillis Evelyn St. Francis; Raymond St.  
                            Francis and Evelyn Macy.
- Aug. 23. Edgar Carpenter Jr.; Edgar Carpenter  
                            and Ida Napsey.
- Aug. 30. Infant Thibodeau; Osene Thibodeau and  
                            Blanche Macy.
- Sept. 1. Agnes Burres; Harold Burres and Rose  
                            La Porte.

## BIRTHS

1924

### Date, Name of Child, Name of Father, and Maiden Name of Mother

- Sept. 2. Joseph Caston Roger; Charles Duteau and Celia Boutin.
- Sept. 7. Winston Emery Flynn; Patrick J. Flynn and Glenn W. Collin.
- Sept. 9. Martin; Walter F. Martin and Lillian Rollins.
- Sept. 10. Philip Arthur; Philip Isadore La Roe and Helen P. Collins.
- Sept. 17. Shirley Maxine Hood; Ernest Hood and Clara Lareau.
- Sept. 20. Curtis Harris Sweet; Curtis S. Sweet and Carrie Valley.
- Sept. 23. Beverly Grace Barrows; J. Dewey Barrows and Marion M. Brisette.
- Sept. 27. Antoinette Ora Dubie; Joseph Dubie and Codelia Botain.
- Sept. 30. Gordon Ashey Jr.; Leon Ashey and Ivonne Lambert.
- Oct. 1. Paul William Richardson; William C. Richardson and Barber Dennis.
- Oct. 1. Shirley Mabel Lunderville; James Lunderville and Mabel B. Stone.
- Oct. 5. Joseph Maynard Oliver; Alfred Boutin and Rose Audette.
- Oct. 12. Paul Raymond LeClair; Raymond LeClair and Helen Gosselin.
- Oct. 15. Rita Alexina Dupuis; Alexander Dupuis and Flora E. Boucher.
- Oct. 26. Emery; Henry Emery and Grace Walsh.



**BIRTHS****1924****Date, Name of Child, Name of Father, and Maiden  
Name of Mother**

- Oct. 26. Patsy Marrow; Antonio Marrow and Rose  
Negro.
- Oct. 29. Reuben Davis Cole; Forrest B. Cole and  
Lillian A. Child.
- Oct. 30. Legacy; William Legacy and Rose  
F. Pariseau.
- Nov. 4. Anita Harriett; Leonard C. Hart and Doris  
H. Lee.
- Nov. 4. Barbara Jane; Adrian LaLiberty and Mar-  
guerite Fitzpatrick.
- Nov. 5. Grant Thomas; Grant T. Chayer and  
Daphne E. Smith.
- Nov. 14. Madeline Elizabeth; Leo D. Beliveau and  
Florence J. Larrabee.
- Nov. 15. Walter Stevens; Walter Coutermarsh and  
Alice Allard.
- Nov. 16. Una Augusta Pregent; Joseph A. Pregent  
and Florence Rich.
- Dec. 1. Robert Aaron LeMieux; Clifford A. LeMieux  
and Irene A. Labbie.
- Dec. 12. Norman Paul Ducharme; Oscar Ducharme  
and Virginia Dufrain.
- Dec. 14. George Alfred D. Holt; Geo. W. Holt and  
Lillian Bailey.
- Dec. 20. James Arthur Caswell; Stephen L. Cas-  
well and Elizabeth McNamara.
- Dec. 22. Richard Earl Dean; Bertie Dean and  
Marion Barnes.
- Dec. 31. Barbara Ellen Ferguson; John L. Ferguson  
and Ola M. Hosking.
- Dec. 31. Margaret Anita Sharkie; Louis Sharkie  
and Marguerite Davison.

## MARRIAGES

1924

### Date, Where Married, Names of Parties, and Name of Person Performing Ceremony

- Jan. 8. In West Lebanon, George F. Shirlock and  
Lena Eastman; Rev. Leland G. Chase.
- Jan. 10. In Lebanon, Leon C. Buzzell and Grace  
Amundsen; Rev. John W. Barker.
- Feb. 4. In Lebanon, Walter S. Coutermarsh and  
Alice Louise Allard; Rev. James J. Hogan
- Feb. 4. In Lebanon, Leo Dona Beliveau and Flor-  
ence Iva Larraby; Rev. James J. Hogan.
- Feb. 10. In Manchester, Harry Solomon and Nettie  
Solomon; Rabbi R. W. Landon.
- Feb. 19. In Lebanon, William H. Woodward and  
Jennie Howe;
- Feb. 20. In Lebanon, Frank J. Bryant and Mary L.  
Barden; Rev. Frank P. Fletcher.
- Feb. 25. In Lebanon, J. Adelard Belisle and Marie  
A. Beauregard; Rev. James J. Hogan
- Feb. 26. In Lebanon, Fred E. Russell and Ethel  
Fallon; Rev. Howard H. White.
- Feb. 26. In Lebanon, Emile Anthony Nourie and  
Ida Mabel Laporte; Rev. James J. Hogan.
- Feb. 27. In Lebanon, Alden Harry Stickney and  
Oleanna Mary Marcotte; Rev. J. J. Hogan.
- Mar. 3. In Lebanon, William J. Legacy and Rose E.  
Pariseau; Rev. James J. Hogan.
- Mar. 10. In Lebanon, Ralph H. Knight and Rose G.  
Keezer; Rev. Howard H. White.
- Mar. 22. In Lebanon, Ralph Troisi and Marie Lig-  
nori; Rev. James J. Hogan.
- Mar. 27. In Lebanon, George Lean Fredette and  
Lara Belle Knapp; Rev. John W. Barker.

## MARRIAGES

1924

### Date, Where Married, Names of Parties, and Name of Person Performing Ceremony

- Apr. 4. In Lebanon, Eli Stearns and Virginia Freeman; Rev. Howard H. White.
- Apr. 17. In Hanover, Gerald Stanley Hills and Rosanna Alice Harrington; Rev R. B. Chamberlin
- Apr. 19. In Concord, George F. Richardson Jr. and Doris E. Fowler; Rev. Percy A. Kilmister
- Apr. 21. In Lebanon, Donald E. Cantlin and Gladys Duplessis; Rev. James J. Hogan.
- Apr. 22. In W. Lebanon, Francis J. Roderer and Mary E. Kinney; Rev. John W. Sliney.
- Apr. 23. In Lebanon, David J. Maynard and Eva B. Lindsay; Rev. James J. Hogan.
- May 17. In Lebanon, Bertram L. Murry and Margaret Murphey; Rev. Howard H. White.
- June 17. In Lebanon, John Joseph Moran and Agnes Bedila Lareau; Rev. James J. Hogan.
- June 18. In Lebanon, Raymond A. Dolloph and Eunice Bennett; Rev. James J. Hogan.
- June 18. In Lebanon, Guy Ronald Hambleton and Marion Louise Hoyt; Rev. John T. Dallas.
- June 26. In Lebanon, Edward Tardif and Clarlida Cote; Rev. J. F. E. Bilanger.
- June 30. In Lebanon, Ernest William Fontaine and Etta Lena Decato; Rev. James J. Hogan.
- July 1. In Meriden, Fred La Pan and Florence Maples; Rev. Noble O. Bowlby.
- July 1. In Lebanon, Ralph Manley and Nellie Christopher; Rev. Howard H. White.
- July 1. In Lebanon, Paul Raymond Cantlin and Louise Rose Curtis; Rev. James J. Hogan.

## MARRIAGES

1924

### Date, Where Married, Names of Parties, and Name of Person Performing Ceremony

- July 7. In Lebanon, Harry H. Lahaye and Ester Benjamin; Rev. Howard H. White.
- July 12. In Lebanon, Clyde D. Clifford and Alice Myers; Fred A. Jones, J. P.
- July 20. In Lebanon, Ernest B. Johnson and Myrtle Taton; Rev. Frank P. Fletcher.
- July 21. In Newport, Ernest J. U. Labrie and Ethel Mae Cowell; Rev. Mathew Francis.
- July 21. In W. R. Jct., Vt., David Harry Laroe and Christa Belle Royce; Rev. R. Hazelton.
- July 21. In Lebanon, Albert C. Tromblay and Mary Anne Gagnon; Rev. James J. Hogan.
- Aug. 16. Walter Edgar Newell and Laura Mary Bemis; Rev. C. B. Etsler.
- Aug. 16. In Acworth, Raymond C. Pimer and Pauline Youtsey; Rev. J. C. Emerson.
- Aug. 18. In Lebanon, Ovila Joseph Marcotte and Marguerite Amelia Beland; Rev. F. Belanger.
- Aug. 23. In Lebanon, Vincent L. Atkins and Doris M. Jarvis; Hugh Moore, J. P.
- Aug. 25. In W. Lebanon, Volney R. Osha and Bertha F. Wheeler; Rev. Leland G. Chase.
- Aug. 26. In S. Royalton, Vt., Clifford Lemieux and Irene Agnes Labbie; Rev. Alfred J. Ward.
- Aug. 28. In Lyme, George D. Hill Jr. and Harriett Elizabeth Wallace; Rev. F. H. Perkins.
- Aug. 29. In Hanover, Harry Hart and Viola L. Cunningham; Rev. John T. Dallas.
- Sept. 8. In Lebanon, Lester James Bouchier and Beatrice Sanborn; Rev. James J. Hogan.

## MARRIAGES

1924

### Date, Where Married, Names of Parties, and Name of Person Performing Ceremony

- Sept. 20. In Lebanon, Franklin E. Follansbee and  
Edna Tarbell; Rev. Howard H. White.
- Sept. 20. In Lebanon, Warren John Follansbee and  
Mildred Marshall; Rev. Howard H. White
- Sept. 30. In Lebanon, Tony Putts and Mary Helen  
Arctelle; Rev. Howard H. White.
- Oct. 13. In Lebanon, Dupuis and Florida  
Allard; Rev. James J. Hogan.
- Oct. 13. In Enfield, Dona Lambert and Alice H.  
Rameor; Rev. Leonard J. Geiscl.
- Oct. 14. In Hanover, George A. Wills and Eva R.  
Carver; Rev. John W. Sliney.
- Oct. 15. In Lebanon, Frank T. Rose and Lizzie  
Dewey; Rev. Howard H. White.
- Oct. 18. In Lebanon, Frederick N. Clark and Grace  
L. Churchill; Rev. John W. Barker.
- Oct. 20. In Lebanon, Louis Leo Lebrum and Marie  
Julienne F. Racine; Rev. James J. Hogan
- Nov. 26. In W. Lebanon, Joseph Morris Tucker and  
Ollie White; Rev. Leland G. Chase.
- Dec. 3. Kenneth Mac Nichol and Alcena M.  
Emery; Rev. Leland G. Chase.
- Dec. 25. In W. Lebanon, Behnson Weathers and  
Flora Mary Kibling; Rev. Leland G. Chase.



## DEATHS

1924

### Date, Name and Age

Jan. 7. Isaac N. Perley, aged 84.  
Jan. 20. Joseph Crate, aged 75.  
Feb. 12. Mary Sanville, aged 53.  
Feb. 25. Arbella Francis Hutchinson, aged 76.  
Feb. 26. Agnes Brown Davis, aged 68.  
Feb. 27. Maria Eliza Aldrich, aged 80.  
Feb. 28. Amy L. Richardson, aged 58.  
Mar. 11. Sarah C. Lewis, aged 66.  
Mar. 17. Andrew S. Young, aged 75.  
Mar. 18. Eben Shedd Haskell, aged 79.  
Mar. 18. Josephine Yelle, aged 68.  
Mar. 24. Henry T. Clark, aged 49.  
Apr. 1. Charles C. Barden, aged 70.  
Apr. 5. Maraarette  
Apr. 5. Jean Marcotte, aged 56.  
Apr. 14. Fred Nelson Chase, aged 66.  
Apr. 14. Irving A. H. Peabody, aged 71.  
Apr. 14. Infant Curtis  
Apr. 16. Ida E. Barton, aged 72.  
Apr. 19. Lettie A. Currie, aged 65.  
Apr. 21. Leonard A. Estabrook, aged 80.  
Apr. 23. Infant Corrette.  
Apr. 26. Florence S. Bunker, aged 67.  
Apr. 28. Gerard Ellis Williams,  
May 3. Edmond M. Tourville Jr.  
May 8. Eva Marie Williams, aged 28.  
May 12. Richard Linnell  
May 18. Cleophas E. Labbie, aged 66.  
May 22. John B. Pickett, aged 65.  
May 22. Camille Lacoille, aged 53.  
May 22. Lodina Desley, aged 52.  
May 23. Joseph H. Saint Germaine, aged 71.

## DEATHS

1924

### Date, Name and Age

May 24. George L. Stearns, aged 80.  
June 3. Edgar Shutts, aged 81.  
June 8. Maggie May Moore, aged 47.  
June 9. Clark James Woodward Chase, aged 55.  
June 18. Catherine A. Dole, aged 54.  
June 26. Dollie L. Pattee, aged 58.  
July 3. Mary E. Driscoll, aged 57.  
July 7. Sidney Roberts, aged 76.  
July 8. Mary Nolette  
July 10. Louis F. Blais, aged 68.  
July 21. Infant Lower.  
July 21. Dennis Hickey, aged 84.  
July 29. Ida May Prescott Emerson, aged 38.  
Aug. 1. Harriet O. Ford, aged 84.  
Aug. 2. Hazel E. Barden, aged 20.  
Aug. 2. Beulah A. Corrette, aged 20.  
Aug. 7. Jessie Herman Merrihew,  
Aug. 18. Carlos H. Storrs, aged 76.  
Aug. 26. Elias H. Cheney, aged 92.  
Aug. 30. Thibodeau  
Sept. 1. Oscar H. Nelson, aged 24.  
Sept. 1. Agnes Burres,  
Sept. 13. Augustus Franklin Hoyt, aged 84.  
Sept. 19. John Murphy, aged 82.  
Sept. 21. Phylis Evelylin St. Francis,  
Sept. 26. Margaret J. Macdonald, aged 49.  
Oct. 5. Curtis Harris Sweet,  
Oct. 11. Mary J. Bassett, aged 74.  
Oct. 18. Frank Holton Nute, aged 55.  
Oct. 26. Emery,  
Oct. 28. George Louis Barraby, aged 69.  
Oct. 30. Legacy,

## DEATHS

1924

### Date, Name and Age

- Nov. 9. Phoebe B. Clough, aged 76.
- Nov. 13. Emil Dion, aged 55.
- Nov. 19. John Johnston, aged 82.
- Dec. 3. Robert Aaron LeMieux,
- Dec. 5. Cynthia C. McNeill, aged 86.
- Dec. 7. Francis Anna Benson, aged 84.
- Dec. 8. Annie Aileen Hatton, aged 48.
- Dec. 9. Mary A. Dirth, aged 76.
- Dec. 16. George L. Danforth, aged 78.
- Dec. 16. Blanche M. LaBelle, aged 31.
- Dec. 17. George Baker, aged 78.
- Dec. 17. Charles E. Hildreth, aged 70.
- Dec. 27. Sarah Jane Hough, aged 77.









